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8 *Attorneys for the County of Santa Barbara,*  
9 *California; Harry E. Hagen, as Treasurer-Tax*  
10 *Collector of the County of Santa Barbara,*  
11 *California; and Santa Barbara County Air*  
12 *Pollution Control District*

13 UNITED STATES BANKRUPTCY COURT  
14 CENTRAL DISTRICT OF CALIFORNIA  
15 SANTA BARBARA DIVISION

16 In re:

17 HVI Cat Canyon, Inc.,

18 Debtor.

Case No.: 9:19-bk-11573-MB

Chapter 11

**DECLARATION OF DEREK  
WIGGAM IN SUPPORT OF DKT.  
NOS. 153 & 206**

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21 I, Derek Wiggam, declare as follows:

22 1. I am an Assessment Supervisor for the County of Santa Barbara  
23 Assessor, and I have personal knowledge of the matters stated herein.

24 2. Santa Barbara County is a political subdivision of the State of California  
25 which possesses the authority to assess ad valorem taxes on all taxable real and  
26 personal property within Santa Barbara County. The Assessor is the duly-elected  
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1 official with responsibility for assessing all taxable real and personal property within  
2 Santa Barbara County.

3  
4 3. HVI Cat Canyon, Inc., Greka Land Holdings, LLC, Greka Oil & Gas,  
5 Inc., and Greka SMV, Inc. (collectively, "HVI") have owned or are the assesseees of  
6 record for property in the County of Santa Barbara for many years. Each tax year,  
7 from 2014 through and including 2019, the Assessor assessed the value of HVI's  
8 taxable property for purposes of ad valorem taxation.

9  
10 4. Pursuant to California Revenue and Taxation Code sections 104,  
11 subdivisions (b) and (c), and 105, some of HVI's taxable property was assessable as  
12 real property, such as minerals and all rights and privileges appertaining thereto and  
13 improvements, which includes buildings, structures, and fixtures erected on or affixed  
14 to land.

15  
16  
17 5. Pursuant to California Revenue and Taxation Code section 106, other  
18 taxable property of HVI was assessable as personal property.

19  
20 6. Each tax year, on or before July 1, the Assessor completes the secured  
21 and unsecured assessment rolls pursuant to California Revenue and Taxation Code  
22 sections 109, 134, subdivision (a), 601, 602, and 616. Some of HVI's property was  
23 assessed on the secured roll. Other of HVI's property was assessed on the unsecured  
24 roll. The certified completed secured and unsecured rolls were then provided to Harry  
25 E. Hagen, Treasurer-Tax Collector through the County Auditor pursuant to California  
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1 Revenue and Taxation Code sections 616 and 617. This is the ordinary course of  
2 procedure every tax year, including the 2014 through 2019 tax years.

3  
4 7. Once property is assessed on the secured roll, the assessments remain on  
5 the secured roll. Once property is assessed on the unsecured roll, the assessments  
6 remain on the unsecured roll. The Assessor never removed the assessments of HVI's  
7 property from the secured roll. To this day, the original assessments of HVI's property  
8 on the secured roll remain in place.

9  
10 8. Exhibit SB-12 is an Excel spreadsheet that shows the assessments of  
11 HVI's property on the secured roll . Attached as Exhibit SB-13 is an Excel  
12 spreadsheet that shows the assessments of HVI's property on the unsecured roll.

13  
14 9. The information in Exhibits SB-12 and SB-13 originates directly from  
15 the Assessor's secured and unsecured electronic roll databases. The Assessor's  
16 databases have the exact same information as is contained in the Assessor's secured  
17 and unsecured rolls. HVI or any creditor of HVI can review the Assessor's secured  
18 roll and unsecured roll for assessments of HVI's property and confirm that these  
19 assessments of HVI's property were assessed on the secured or unsecured roll and  
20 subject to ad valorem tax liens.

21  
22 10. Exhibits SB-12 and SB- 13 were created according to the same  
23 process. The first step involves a query of the Assessor's databases for parcels owned  
24 by or assessed to HVI. As a result of this first step, the query generates a list of parcels  
25 by Assessor Parcel Number assessable to HVI. All parcels assessable to HVI are then  
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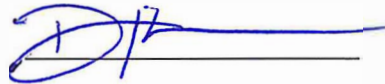
1 compiled in a list for transmittal to Assessor's Information Services ("IS"). Assessor's  
2 IS then provides to the Assessor values associated with those parcels. The Assessor  
3 then uses this information to create the Excel spreadsheet.  
4

5 11. Exhibits SB-12 and SB- 13 attached hereto were made at or near the  
6 time of the act, event, or conditions stated therein by, or from information  
7 transmitted by, someone with knowledge of the facts, from records kept in the  
8 course of the regularly conducted activity of the Assessor, and the records were  
9 made as part of the regular practice of the Assessor.  
10

11 12. Exhibits SB-12 and SB- 13 show that the 2019 total assessed value of  
12 HVI's property in the County is \$70,465,313 for property assessed on the secured roll  
13 and \$253,760 for property assessed on the unsecured roll.  
14

15 I declare under penalty of perjury under the laws of the United States of  
16 America that the foregoing is true and correct.  
17

18 Executed on the 27 day of September, 2019 in Santa Barbara, California.  
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21 Derek Wiggam  
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